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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 20th January, 1986/Pausa 30, 1907 (Saka)

The following Act of Parliament received the assent of the President on the 20th January, 1986 and is hereby published for general information:—

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL IMPORTANCE) AMENDMENT ACT, 1985

No. 7 OF 1986

[*20th January*, 1986.]

An Act further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1985.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

58 of 1957.

2. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), in section 2, clause (c) shall be omitted.

Amendment of section 3.

3. In section 3 of the principal Act, in sub-section (*1*),—

(*a*) for the words "in respect of the following goods, namely, sugar, tobacco, cotton fabrics, silk fabrics, man-made fabrics and woollen fabrics", the words, brackets and figure "in respect of the goods described in column (3) of the First Schedule" shall be substituted;

(*b*) for the words "specified in the First Schedule to this Act", the words, brackets and figure "specified in column (4) of the said Schedule" shall be substituted.

Substitution of new Schedule for the First Schedule.

4. In the principal Act, for the First Schedule, the following Schedule shall be substituted, namely:—

"THE FIRST SCHEDULE

[*See* section 3(*1*)]

NOTES

1. In this Schedule, "heading", "sub-heading" and "Chapter" mean respectively a heading, sub-heading and Chapter in the Schedule to the Central Excise Tariff Act, 1985.

2. The rules for the interpretation of the Schedule to the Central Excise Tariff Act, 1985, the Section and Chapter Notes and the General Explanatory Notes, of the said Schedule shall, so far as may be, apply to the interpretation of this Schedule.

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
17.01	1701.20	- -Khandsari sugar	Nil
		-Cane sugar, other than khandsari sugar:	
	1701.31	- -Required by the Central Government to be sold under clause (*f*) of sub section (*2*) of section 3 of the Essential Commodities Act, 1955 (10 of 1955)	Rs. 21 per quintal
	1701.39	- -Other	Rs. 26 per quintal
17.02	1702.11	- -Palmyra sugar	Nil
24.01	2401.00	UNMANUFACTURED TOBACCO; TOBACCO REFUSE	Nil
24.02		CIGARS AND CHEROOTS OF TOBACCO	
	2402.10	- -Not bearing a brand name	Nil
		- -Bearing a brand name and of which the value per thousand:	
	2402.21	- -Does not exceed rupees five	Nil
	2402.22	- -Exceeds rupees five but does not exceed rupees fifteen	12.5%
	2402.23	- -Exceeds rupees fifteen	25%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
24.03		CIGARETTES AND CIGARILLOS OF TOBACCO	
		- -Cigarettes:	
	2403·11	- - Of tobacco	Rs. 260 per thousand, or 175% *plus* Rs. 12 per thousand, whichever is higher
		- -Cigarillos:	
	2403·21	- - Of tobacco	Rs. 260 per thousand, or 175% *plus* Rs. 12 per thousand, whichever is higher
24.04		OTHER MANUFACTURED TOBACCO	
		- - Smoking mixtures of tobacco for pipes and cigarettes :	
	2404·11	- - 'Gudaku' bearing a brand name	5%
	2404·12	- - 'Gudaku' not bearing a brand name	Nil
	2404·19	- - Other	75%
		- -Hookah tobacco :	
	2404·21	- - Bearing a brand name	5%
	2404·29	- - Other	Nil
		- - Biris of tobacco :	
	2404.31	- - In the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power	Rs. 2 per thousand
	2404·32	- - Other	90 paise per thousand
		- -Chewing tobacco including preparations commonly known as 'Khara Masala', 'Kimam', 'Dokta', 'Zarda', 'Sukha' and 'Surti' :	
	2404·41	- - Bearing a brand name and of which the value per one kilogram does not exceed rupees ten	3·75%
	2404·42	- - Bearing a brand name and of which the value per one kilogram exceeds rupees ten	6·25%
	2404·49	- - Other	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
		- - Snuff of tobacco:	
	2404.51	- - Of which the value per one kilogram does not exceed rupees ten	63 paise per kilogram
	2404.52	- - Of which the value per one kilogram exceeds rupees ten	Rs. 1.50 per kilogram
50.03	5003.00	WOVEN FABRICS OF SILK OR OF SILK WASTE	Nil
51.06	5106.00	WOVEN FABRICS OF WOOL, NOT SUBJECTED TO ANY PROCESS	Nil
51.07		WOVEN FABRICS OF WOOL SUBJECTED TO THE PROCESS OF MILLING, RAISING, BLOWING, TENTERING, DYEING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
	5107.10	- Woven fabrics, the following, namely:	Nil
		(*a*) Hair belting	
		(*b*) Shoddy blankets and blankets from indigenous wool	
		(*c*) Of width not exceeding 15 cms	
		- - Fabrics woven on handlooms:	
	5107.21	- - Fabrics certified as 'Khadi' by the Khadi and Village Industries Commission	Nil
	5107.22	- - Processed without the aid of power or steam	Nil
	5107.23	- - Processed with the aid of power by a factory owned by a registered handloom co-operative society or any organisation set up or approved by Government for the purpose of development of handlooms	Nil
	5107.24	- - Processed by an independent processor approved in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms	1%
		- - Fabrics woven by a factory, other than a composite mill and processed by an independent processor :	

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5107·31	- -Melton cloth (made of shoddy yarn)	Nil
	5107·32	- -Made of shoddy yarn, of value not exceeding rupees twenty-five per square metre	2%
	5107·39	- -Other	2·5%
		-Fabrics woven by a factory, other than a composite mill, and processed by a composite mill:	
	5107·41	- -Melton cloth (made of shoddy yarn)	4·5%
	5107·42	- -Made of shoddy yarn, of value not exceeding rupees twenty-five per square metre	4%
	5107·49	- -Other	4%
		-Other fabrics:	
	5107·91	- -Melton cloth (made of shoddy yarn)	5%
	5107·92	- -Made of shoddy yarn, of value not exceeding rupees twenty-five per square metre	5%
	5107·99	- -Other	5%
52·05	5205·00	COTTON FABRICS,—	Nil
		(*a*) WOVEN, AND	
		(*b*) NOT SUBJECTED TO ANY PROCESS	
52·06		COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52·09, 52·10 AND 52·11),—	
		(*a*) WOVEN ON LOOMS OTHER THAN HAND-LOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5206·10	-Controlled fabrics	Nil
	5206·20	-Specified Drill	Fifty per cent. of the duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90, as the case may be, of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric
		-Fabrics, in which the average count of yarn is less than 51:	
	5206·31	--Of value not exceeding rupees five per square metre	1%
	5206·32	--Of value exceeding rupees five but not exceeding rupees six per square metre	1%
	5206·33	--Of value exceeding rupees six but not exceeding rupees seven per square metre	1%
	5206·34	--Of value exceeding rupees seven but not exceeding rupees eight per square metre	2%
	5206·35	--Of value exceeding rupees eight but not exceeding rupees nine per square metre	3%
	5206·36	--Of value exceeding rupees nine but not exceeding rupees ten per square metre	3%
	5206·37	--Of value exceeding rupees ten but not exceeding rupees eleven per square metre	3%
	5206·38	--Of value exceeding rupees eleven but not exceeding rupees twelve per square metre	4%
	5206·39	--Of value exceeding rupees twelve per square metre	4%
	5206·90	-Other fabrics	4%
52.07		COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10 AND 52.11),—	
		(*a*) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR	

Heading No.	Sub-heading No.	Description of goods	Rate of Additional duty
(1)	(2)	(3)	(4)
		ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM	
	5207·10	-Controlled fabrics	Nil
	5207·20	-Specified Drill	Fifty per cent. of the duty leviable under sub-heading Nos. 5206 -31 to 5206·39 and 5206·90, as the case may be, of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric
	5207·90	-Other	Twenty-five per cent of the duty leviable under sub-heading Nos. 5206·31 to 5206.39 and 5206·90 as the case may be, of this schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric
52·08		COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52·09, 52·10, 52·11 AND 52·12),—	
		(*a*) WOVEN ON HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
		-Processed without the aid of power or steam :	
	5208·11	- -Controlled fabrics	Nil
	5208·19	- -Other	Twenty-five per cent of the duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90 as the case may be,

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
			of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric
		-Processed with the aid of power or steam :	
	5208·21	- -Controlled fabrics	Nil
	5208·22	- -Processed by an independent processor approved in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms	Forty per cent, of the duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90, as the case may be of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric
	5208·23	- -Processed by a factory owned by a registered handloom co-operative society or any organisation setup or approved by Government for the purpose of development of handlooms	Nil
	5208·29	- -Other	Duty leviable under sub-heading Nos. 5206·31 to 5206·39. and 5206·90, as the case may be, of this Schedule depending upon the average count of yarn in the fabric and the value of square metre of the fabric
52·09		COTTON FABRICS,—	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
		(*c*) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBER (WHETHER OR NOT CONTAINING POLYESTER FILAMENT YARN BUT NOT ANY OTHER TEXTILE MATERIAL), AND	
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE OR FILAMENT YARN OR BOTH IS MORE THAN FORTY PER CENT BY WEIGHT OF THE TOTAL FIBRE CONTENT	
		-Not containing polyester filament yarn :	
	5209·11	- - Of value not exceeding rupees twenty-five per square meter	2%
	5209·12	- - Of value exceeding rupees twenty-five per square meter	2% *plus* 16 paise per square metre
		- Containing polyester filament yarn :	
	5209·21	- - Of value not exceeding rupees twenty-five per square metre	2%
	5209·22	- - Of value exceeding rupees twenty-five per square metre	4% *plus* 16 paise per square metre
52·10		COTTON FABRICS,—	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(*c*) CONTAINING (i) COTTON, (ii) POLYESTER STAPLE FIBRE, AND (iii) RAMIE OR ANY ONE OR MORE ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN FORTY PER CENT. BY WEIGHT OF THE TOTAL FIBRE CONTENT	
	5210·10	- Of value not exceeding rupees twenty-five per square metre	5%

Heading No.	Sub-heading No.	Description of goods	Rate of additiona duty
(1)	(2)	(3)	(4)
	5210·20	-Of value exceeding rupees twenty-five per square metre	0.4 % *plus* 16 paise per square metre
52·11	5211·00	COTTON FABRICS,—	4% *plus* 16 paise per square metre
		(a) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, OR GANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(*c*) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE, AND	
		(*d*) OF VALUE EXCEEDING RUPEES TWENTY-FIVE PER SQUARE METRE	
52·12	5212·00	COTTON FABRICS, COVERED IN HEADING NOS. 52·09, 52·10 AND 52·11.—	Nil
		(*a*) WOVEN ON HANDLOOMS AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES BY A FACTORY OWNED, BY A REGISTERED HANDLOOM CO-OPERATIVE SOCIETY OR ANY ORGANISATION SET UP OR APPROVED BY GOVERNMENT FOR THE PURPOSE OF DEVELOPMENT OF HANDLOOMS	
54·08	5408·00	FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54·06 AND 54·07),—	Nil
		(*a*) WOVEN, AND	
		(*b*) NOT SUBJECTED TO ANY PROCESS	

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
54.09		FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),—	
		(*a*) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEA -SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	
	5409.10	- Of value not exceeding rupees three per square metre	1%
	5409.20	- Of value exceeding rupees three but not exceeding rupees nine per square metre	3 paise per square metre *plus* 7 per cent. of the differential amount between the value of the fabric per square metre and Rs. 3 per square metre
	5409.30	- Of value exceeding rupees nine but not exceeding rupees seventeen per square metre	45 paise per square metre *plus* 9 per cent. of the differential amount between the value of the fabric per square metre and Rs. 9 per square metre
	5109.40	- Of value exceeding rupees seventeen but not exceeding rupees twenty per square metre	117 paise per square metre *plus* 11 per cent. of the differential amount between the value of the fabric per square metre and Rs. 17 per square metre
	5409.50	- Of value exceeding rupees twenty but not exceeding rupees twenty-five per square metre	7·5%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5409.60	- Of value exceeding rupees twenty-five per square metre	10%
54.10		FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),— (*a*) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OF STEAM	
	5410.10	- Processed without the use of machines	Nil
	5410.20	- Processed with the use of machines	Sixty per cent. of the duty leviable under heading No. 54.09 of this Schedule depending upon the value per square metre of the fabric
54.11		FABRICS OF MAN-MADE FILAMENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),— (*a*) WOVEN ON HANDLOOMS, AND (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
		- Processed without the aid of power or steam :	
	5411·11	-- Processed without the use of machines	Nil
	5411·11	-- Processed with the use of machines	Sixty per cent. of the duty leviable under heading No. 54·09 of this Schedule depending upon the value per square metre of the fabric
		-- Processed with the aid of power or steam :	
	5411·21	-- Processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	Nil
	5411·29	-- Other	Duty leviable under heading No. 54·09 of this Schedule depending upon the value per square metre of the fabric
	54·12	FABRICS OF POLYESTER FILAMENT YARN,— (*a*) WOVEN, (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, (*c*) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE (NOT CONTAINING ANY OTHER TEXTILE MATERIAL); AND (*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE AND YARN IS LESS THAN SEVENTY PER CENT. BY WEIGHT OF THE TOTAL FIBRE CONTENT	
	5412·10	-- Of value not exceeding rupees twenty-five per square metre	2%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5412.20	- Of value exceeding rupees twenty-five per square metre	10% *plus* Rs. 2 per square metre
55.07	5507.00	FABRICS OF MAN-MADE STAPLE FIBRES,— (*a*) WOVEN, AND (*b*) NOT SUBJECTED TO ANY PROCESS	Nil
55.08		FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),— (*a*) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM	
	5508.10	- Of value not exceeding rupees three per square metre	1%
	5508.20	- Of value exceeding rupees three but not exceeding rupees nine per square metre	3 paise per square metre *plus* 7 per cent. of the differential amount between the value of the fabric per square metre and Rs. 3 per square metre
	5508.30	- Of value exceeding rupees nine but not exceeding rupees seventeen per square metre	45 paise per square metre *plus* 9 per cent. of the differential amount between the value of the fabric per square metre and Rs. 9 pe square metre
	5508.40	- Of value exceeding rupees seventeen but not exceeding rupees twenty per square metre	117 paise per square metre *plus* 11 per cent. of the differential amount between the value of the fabric per square metre and Rs. 17 per square metre

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5508.50	-Of value exceeding rupees twenty but not exceeding rupees twenty-five per square metre	7.5%
	5508.60	-Of value exceeding rupees twenty-five per square metre	10%
55.09		FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),—	
		(*a*) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM	
	5509.10	- Processed without the use of machines	Nil
	5509.20	- Processed with the use of machines	Sixty per cent. of the duty leviable under heading No. 55.08 of this Schedule depending upon the value per square metre of the fabric
55.10		FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),—	
		(*a*) WOVEN ON HANDLOOMS, AND	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES	
		- Processed without the aid of power or steam :	
	5510.11	- -Processed without the use of machines	Nil

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5510.12	- - Processed with the use of machines	Sixty per cent. of the duty leviable under heading No. 55.08 of this Schedule depending upon the value per square metre of the fabric
		- Processed with the aid of power or steam :	
	5510.21	- - Processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	Nil
	5510.29	- - Other	Duty leviable under heading No. 55.08 of this Schedule depending upon the value per square metre of the fabric
55.11		FABRICS OF POLYESTER STAPLE FIBRE,— (*a*) WOVEN, (*b*) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, (*c*) CONTAINING COTTON (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND (*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS LESS THAN SEVENTY PER CENT. BY WEIGHT OF TOTAL FIBRE CONTENT	
		- Woven on looms other than handlooms :	
	5511.11	- - Of value not exceeding rupees twenty-five per square metre	2%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5511·12	-- Of value exceeding rupees twenty-five per square metre	2% *plus* Rs. 2 per square metre
		-- Woven on handlooms :	
	5511·21	-- Processed by a factory owned by a State Goverment Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	Nil
	5511·28	-- Other fabrics, of value not exceeding rupees twenty-five per square metre	2%
	5511·29	-- Other fabric of value exceeding rupees twenty-five per square metre	2% *plus* Rs. 2 per square metre
55·12		FABRICS OF MAN-MADE STAPLE FIBRES—	
		(*a*) WOVEN,	
		(*b*) SUBJECTED TO THE PROCESS OF BLEACHING DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,	
		(*c*) CONTAINING (i) COTTON, (ii) POLYSETER STAPLE FIBRE, AND (iii) RAMIE OR ANY ONE OR MORE OF ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND	
		(*d*) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN FORTY PER CENT. BUT LESS THAN SEVENTY PER-CENT BY WEIGHT OF THE TOTAL FIBRE CONTENT	
		-- Woven on looms other than handlooms:	
	5512·11	-- Of value not exceeding rupees twenty-five per square metre	5%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5512·12	-- Of value exceeding rupees twenty-five per square metre	5% *plus* Rs. 2 per square metre
		- Woven on handlooms :	
	5512·21	-- Processed with the aid of power of steam by a factory owned by a State Government Handloom Development Corporation or Apex Handloom Co-operative Society approved in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms	Nil
	5512·28	-- Other fabrics, of value not exceeding rupees twenty-five per square metre	5%
	5512·29	-- Other fabrics, of value exceeding rupees twenty-five per square metre	5% *plus* Rs. 2 per square metre
58·01		WOVEN PILE FABRICS AND CHENILLE FABRICS; TUFTED TEXTILE FABRICS	
	5801·10	- Of wool	5%
	5801·20	- Of cotton	5%
	5801·30	- Of man-made textile materials	10% *plus* Rs. 2 per square metre
58·02		TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS	
		- In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam :	
	5802·22	-- Of cotton fabrics, not subjected to any process	Nil
	5802·12	-- Of cotton fabrics, subjected to the process of bleaching, dyeing printing or any other process or any two or more of these processes	5%
	5802·13	-- Of man-made textile materials, not subjected to any process	Nil
	5802·14	-- Of man-made textile materials subjected to the process of bleaching, dyeing, printing or any other process or any two or more of these processes	10% *plus* Rs. 2 per square metre
	5802·90	- Other	Nil
58·03	5803·00	GAUZE	5%

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
58·04		— Lace, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam :	
	5804·11	-- Of cotton	5%
	5804·12	-- Of man-made textile materials	10% *plus* Rs. 2 per square metre
58·05		EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS	
		— Manufactured with the aid of vertical types automatic shuttle embroidery machines operated with the aid of power :	
	5805·11	-- Embroidery on based fabrics of silk of Chapter 50	5% *plus* the duty for the time being leviable on base fabrics, if not already paid
	5805·12	-- Embroidery on base fabrics of wool of Chapter 51	Duty for the time being leviable on base fabrics, if not already paid
	5805·13	-- Embroidery on base fabrics of cotton of Chapter 52	20%
	5805·14	-- Embroidery on base fabrics of man-made filament yarn af Chapter 54 or fabrics of man-made staple fibres of Chapter 55	Duty leviable on base fabrics, if not already paid
59·01		TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS	
	5901·10	-- Of cotton	5%
	5901·20	-- Of man-made textile materials	10% *plus* Rs. 2 per square metre

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
59·02		TYRE CORD FABRIC OF HIGH TENACITY YARN OF POLYAMIDES, POLYESTERS OR VISCOSE RAYON	
	5902·10	-- Of polyamides	Rs. 4 per kilogram
	5902·20	-- Of polyesters	Rs. 4 per kilogram
	5902·30	-- Of viscoser/rayon	Rs. 2 per kilogram
59·03		TEXTILES FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING NO. 59·02	
		—Of base fabrics of cotton :	
	5903·11	-- Coated or laminated with preparations of low-density polyethylene	Nil
	5903·19	-- Other	5% *plus* the duty for the time being leviable on base fabrics, if not already paid
		—Of base fabrics of man-made textile materials :	
	5903·21	-- Coated or laminated with preparations of low-density polyethylene	Nil
	5903·29	-- Other	5% *plus* the duty leviable on base fabrics, if not already paid
59·05		RUBBERISED TEXTILE FABRICS OTHER THAN THOSE OF HEADING NO. 59·02	
	5905·10	-- Of cotton	5%
	5905·20	-- Of man-made textile materials	10% *plus* Rs. 2 per square metre
59·06		—Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks :	
	5906·11	-- On base fabrics of cotton	5% *plus* the duty for the time being leviable on base fabrics, if not already paid

Heading No.	Sub-heading No.	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
	5906·12 - -	On base fabrics of man-made textile materials	5% *plus* the duty for the time being leviable on base fabrics, if not already paid
60·01		KNITTED OR CROCHETED FABRICS, ALL SORTS —In or in relation to the manufacture of which any proecess is ordinarily carried on with the aid of power or steam :	
	6001·11 - -	Of cotton	5%
	6001·12 - -	Of man-made textile materials	10% *plus* Rs. 2 per square metre

5. In the principal Act, in the Second Scheduled, in paragraph 4, for the words "sugar, tobacco, cotton fabrics, silk fabrics, woollen fabrics and man-made fabrics", at both the places where they occur, the words, brakects and figure "the goods described in column (3) of the First Schedule" shall be substituted. Amendment of the Second Schedule.

S. RAMAIAH,
Secy. to the Govt. of India

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